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Michael Richard Lynch*

**UNITED STATES DISTRICT COURT
NORTHERN DISTRICT OF CALIFORNIA**

UNITED STATES OF AMERICA,

Plaintiff,

vs.

MICHAEL RICHARD LYNCH and
STEPHEN KEITH CHAMBERLAIN,

Defendants.

Case No.: 3:18-cr-00577-CRB

Judge: Hon. Charles Breyer

**DECLARATION OF CELESTE L.M.
KOELEVELD IN SUPPORT OF
DEFENDANT MICHAEL RICHARD
LYNCH'S MOTION TO PRECLUDE
NIGEL UPTON'S TESTIMONY
REGARDING LOSS**

Court: Courtroom 6 – 17th Floor
Date Filed: April 21, 2024
Trial Date: March 18, 2024

DECLARATION OF CELESTE L.M. KOELEVELD

I, Celeste L.M. Koeleveld, declare as follows:

1. I am an attorney licensed to practice law in New York and a partner at the law firm of Clifford Chance US LLP, counsel for the defendant Michael Richard Lynch.

2. I have knowledge of the facts set forth herein, and if called upon as a witness to testify thereto, I could do so competently under oath.

3. Attached hereto as Exhibit 1 is a true and correct copy of an email from Meeta Sunderwala to Lynda Wong, Kathryn Harvey, and John Blank (October 6, 2012, 15:26) (Bates labeled as HP-SEC-00685589).

4. Attached hereto as Exhibit 2 is a true and correct copy of an email from Marc Levine to Cathie Lesjak (November 30, 2012, 19:54) (Bates labeled as HP-SEC-00194420).

5. Attached hereto as Exhibit 3 is a true and correct copy of a memorandum prepared by EY for HP (November 5, 2012) (Bates labeled as EY-HP-ALAK-EM-000038).

6. Attached hereto as Exhibit 4 is a true and correct copy of an email from Meeta Sunderwala to Rob Binns, Betsy Branch, and Al Gross (December 11, 2012, 19:23) (Bates labeled as HP-SEC-00253252).

7. Attached hereto as Exhibit 5 is a true and correct copy of an email from Kevin Asher to Marc Levine, Betsy Branch, Meeta Sunderwala (December 23, 2012, 14:15) (Bates labeled as HP-SEC-01590886).

8. Attached hereto as Exhibit 6 is a true and correct copy of an email from Meeta Sunderwala to Betsy Branch (December 12, 2012, 12:23) (Bates labeled as HP-SEC-00252370).

I declare under penalty of perjury that the foregoing is true and correct and that this declaration was executed April 21, 2024, in San Francisco, California.

/s/ Celeste L.M. Koeleveld
Celeste L.M. Koeleveld